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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
UNITED STATES OF AMERICA,

Plaintiff,

-v.-

MILES A. GALIN,

Defendant.
-----X

COMPLAINT

07 Civ. 6402 (RJH) (DFE)

ECF Case

Plaintiff, United States of America, by its attorney, Michael J. Garcia, United States Attorney for the Southern District of New York, herein alleges upon information and belief for its complaint as follows:

INTRODUCTION

1. This is a civil action brought by plaintiff, the United States of America, on behalf of its agency the Internal Revenue Service (“IRS”), to reduce to judgment assessments of the federal tax liabilities of defendant Miles A. Galin for unpaid taxes, penalties, and interest.

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. §§ 7401 and 7402, as amended.

JURISDICTION AND VENUE

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a).

4. Venue is proper in the Southern District of New York pursuant to 28 U.S.C. § 1396, because Galin resides within the Southern District of New York.

PARTIES

5. Galin is a natural person who currently resides at 180 East End Avenue, Apartment 2A, New York, NY 10128.

FIRST CLAIM FOR RELIEF – REDUCING ASSESSMENTS TO JUDGMENT

6. The allegations in paragraphs 1 through 5 are repeated and realleged as though set forth fully herein.

7. A duly authorized delegate of the Secretary of the Treasury has made assessments against Galin for deficiencies in the payment of his federal income taxes for tax years 1995, 1996, 1999, 2001, and 2002. The amount owing for each tax year as of June 30, 2007, inclusive of statutory interest, additions, and penalties, is as follows:

<u>Tax & Period</u>	<u>Date of Assessment</u>	<u>Amount Owed</u>
Income 1995	07/14/1997	\$565,848.12
Income 1996	11/22/2004	\$655,675.86
Income 1999	12/13/2004	\$726,717.52
Income 2001	11/15/2004	\$68,797.05
Income 2002	11/15/2004	<u>\$7,084.79</u>
TOTAL:		\$2,024,123.34

8. On or about the dates of assessment set forth in paragraph 7, the IRS issued notices of assessment and demands for payment to Galin.

9. Galin has refused to cooperate in the final settlement of his accounts. The IRS has exhausted all administrative remedies in attempting to collect the amounts due.

10. Despite the notices of assessment and demands for payment received by Galin, Galin failed to pay the assessed sums. Thus, he remains liable to the United States for unpaid federal income taxes for the tax periods listed above, as well as statutory interest, additions, and penalties continuing to accrue, in the total amount of \$2,024,123.34 as of June 30, 2007.

11. By this action, the United States seeks to reduce the aforementioned tax assessments to judgment.

WHEREFORE, plaintiff the United States demands judgment:

(a) reducing to judgment Galin's assessed tax liabilities for the tax years in question, which as of June 30, 2007 will total \$2,024,123.34, including taxes, statutory interest, fees, additions, and penalties, with statutory interest and additions continuing to accrue so long as these liabilities remain outstanding; and

(b) granting the United States its costs, disbursements, and such further relief as the Court may deem just and proper.

Dated: New York, New York
July 13, 2007

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